



CANNON BUILDING
861 SILVER LAKE BLVD., SUITE 203
DOVER, DELAWARE 19904-2467

STATE OF DELAWARE
DEPARTMENT OF STATE
DIVISION OF PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

TELEPHONE: (302) 744-4500
FAX: (302) 739-2711
WEBSITE: DPR.DELAWARE.GOV

APPLICATION FOR CPA CERTIFICATE
INSTRUCTION SHEET

General Information about Delaware Permits and Certificates

Delaware issues both a CPA Permit to Practice and a CPA Certificate.

- A CPA Permit to Practice licenses you to practice accountancy in Delaware.
- A Delaware CPA Certificate does not license you to practice accountancy in Delaware. If you have only a CPA Certificate and not a Permit to Practice, you are entitled to use the title *Certified Public Accountant* or the acronym CPA *only if*:
 - The Certificate is active and in good standing, and
 - You neither engage in nor offer to engage in practicing certified or public accountancy, and
 - You place the words “not in public practice” next to your CPA title on any type of document or device.

Step 1: Pass the CPA Examination

Before you file for a Delaware CPA Certificate and/or CPA Permit to Practice, you must apply for and pass the CPA examination. The application for the CPA examination is available at www.nasba.org. **Direct all questions or concerns about the exam to the Delaware coordinator**, Misun Shin, at mshin@nasba.org or (615) 880-4263.

Step 2: Pass the AICPA Ethics Examination

After passing all four parts of the CPA examination, you must complete the American Institute of Certified Public Accountants (AICPA) self-study course entitled *Professional Ethics: The AICPA Comprehensive Course* and pass the exam with a score of not less than 90%. The AICPA website is www.aicpa.org. Contact AICPA directly at (888) 777-7077.

Step 3: Choose the Correct Application Form

This table shows which application form to submit depending on your situation. Filing an incorrect form may delay processing of your application.

IF you have...	AND IF you applied to take the CPA exam...	AND IF you...	THEN you file this application form:
a current CPA permit or certificate in another US state/territory or D.C.	--	--	Application for CPA Permit to Practice by reciprocity.
neither a current CPA permit nor certificate in another US state/territory or D.C.	on or after January 1, 2006	--	Combined Application for CPA Certificate and Permit to Practice
	before January 1, 2006	already have a Delaware CPA Certificate	Application for CPA Permit to Practice
		choose to apply for <i>both</i> CPA Certificate and Permit to Practice at the same time	Combined Application for CPA Certificate and Permit to Practice
		choose to apply for <i>only</i> a CPA Certificate at this time	Application for CPA Certificate Note: Unless you apply for both, you must apply for the Certificate first .

Step 4: Apply for a Delaware CPA Certificate

After you have passed both the CPA examination and the AICPA Ethics examination, submit the following to the Delaware Board:

- ☐ Submit completed, signed and notarized [Application for CPA Certificate](#).
- ☐ Enclose a check or money order for the non-refundable [processing fee](#) made payable to "State of Delaware."
 - Payment must be US funds and drawn on a US bank.
- ☐ Arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.
- ☐ If you were **not** a Delaware candidate when you sat for the CPA examination, arrange for the Board office to receive one of these proofs of your education:
 - ☐ If you were educated in the U.S., college or university transcript sent directly from the college or university to the Board office.
 - ☐ If you attended a college outside of the U.S., evaluation of your transcript by the Foreign Academic Credentials Service, Inc. (FACS) sent directly from FACS to the Board office. The FACS website is www.facsusa.com. Contact FACS at (618) 656-5291.

Note: If you sat for the examination as a *Delaware candidate*, it is not necessary to submit proof of your education. The examination service will forward your transcript/evaluation to the Board office.

- ☐ If you were **not** a Delaware candidate when you sat for the CPA examination, arrange for the Board office to receive your CPA examination scores, sent *directly* from the State where you sat for the examination to the Board office.

Note: If you sat for the CPA examination as a *Delaware candidate*, it is not necessary to submit proof of your scores. The examination service will send your scores to Delaware.

- ☐ If you have ever held a permit or certificate in another state, US territory or the District of Columbia, arrange for the Board office to receive a verification from each jurisdiction, sent directly from the jurisdiction to the Board office.

When your application is complete, please allow 8-12 weeks to receive your certificate and permit to practice.



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APPLICATION FOR A CPA CERTIFICATE

File this application form *only if you*

- do not have a current CPA Permit or Certificate in another state, U.S. territory or District of Columbia, and
- applied to take the CPA exam *before January 1, 2006, and*
- have elected not to file a Combined Application for both Delaware CPA Certificate and Permit to Practice.

IDENTIFYING AND CONTACT INFORMATION

1. Name: _____
Last/Family Name First Middle

2. Other Names Used: _____
(Include maiden, other married, alternative spellings.)

3. **Mailing** Address: _____

City State/Province Zip/Postal Code Country

4. Phone: _____
Daytime Home

5. Email Address: _____

6. Date of Birth (month/day/year): _____

7. Have you been issued a U.S. Social Security Number? Yes ☐ No ☐

- If Yes, enter your SSN: _____
- If No, you must file a *Request for Exemption from Social Security Number Requirement*.

EDUCATION

8. Enter the following information about your education.

COLLEGE/UNIVERSITY	LOCATION	DATES ATTENDED		DEGREE RECEIVED
		FROM	TO	

If you were *not* a Delaware candidate when you sat for the CPA examination, arrange for the Board office to receive proof of your education.

- If you were US-educated, have a transcript sent directly from your college/university to the Board office.
- If you were not US-educated, have the Foreign Academic Credentials Service prepare and send a credential evaluation directly to the Board office.

EXAMINATION AND LICENSURE INFORMATION

9. Enter the date on which you **first applied for** the CPA examination: _____
month/year
10. When did you pass **all four parts** of the CPA Exam? _____
month/year
11. Did you sit for the CPA exam as a Delaware candidate? Yes ☐ No ☐ If no, enter state where you sat for the exam: _____

If you were *not* a Delaware candidate, arrange for the Board office to receive your CPA examination scores, sent *directly* from the state where you sat for the examination to the Board office.

12. Have you ever been denied permission to sit for the CPA exam? Yes ☐ No ☐ If yes, explain:

13. Enter date you passed the AICPA ethics examination: _____
month/year

Arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.

14. Has any other US state, territory or District of Columbia ever issued you a certificate or permit?
Yes ☐ No ☐ If yes, list all jurisdictions:

JURISDICTION	LICENSE NUMBER	DATE ISSUED

Arrange for the Board office to receive a verification from each jurisdiction, sent directly to the Board office.

15. Have you ever had your license or certificate to practice accountancy suspended, revoked, or subject to other disciplinary action in any jurisdiction? Yes ☐ No ☐ **If yes, submit a letter giving a complete explanation. Include copies of all appropriate records.**
16. Are any unresolved complaints pending against you in any jurisdiction? Yes ☐ No ☐ **If yes, submit a letter giving a complete explanation. Include copies of all appropriate records.**

DISCLOSURES

17. Do you have any impairment related to drugs or alcohol that would limit your practice of accountancy?
Yes ☐ No ☐ **If yes, submit a letter giving a complete explanation. Include copies of all appropriate records.**
18. Have you ever been convicted of or entered a plea of guilty or *nolo contendere* (no contest) to any felony, misdemeanor or other criminal offense, including any offense for which you have received a pardon, in any jurisdiction? Yes ☐ No ☐ **If yes, submit a certified copy of your criminal history record.**

If your application requires Board review, the Board office must receive all of these items no later than 4:30 PM ten full working days before the Board's meeting date:

- Completed, signed and notarized application form
- Fee payment
- All required supporting documentation.

Applications that are not complete within six (6) months of filing may be considered abandoned and discarded.

Please note: When your application is complete, please allow 8-12 weeks to receive your certificate and permit to practice.

AFFIDAVIT

The undersigned, having first been duly sworn (or affirms) according to law, states that he/she is the person who completed this application and signs this affidavit, that the statements contained in the application are true, that he/she has not suppressed any information that might affect this application, that he/she understands that participating or cooperating in fraud or material deception in order to be licensed could result in the denial or revocation of the application or license and mandatory reporting of such actions to the Attorney General for further action, and that he/she has read and understands this affidavit.

Applicant Signature: _____ Date: _____

State of _____ County or City of _____

Sworn and subscribed to before me this _____ day of _____ 2 _____.

SEAL

Notary Public

My commission expires: _____

Applications that are unsigned, not notarized, incomplete or not accompanied by the required fee will be rejected.